



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.12.2016

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.(MD) Nos.23136 to 23140 of 2016

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Sri Vari Agencies,
Rep. by its Managing Director
R.Swaminathan,
Nos.5 & 6, Venkalanaicken Street,
Thiruvaiyaru, Thanjavur District.

...Petitioner in all
petitions

-vs-

1. The Commercial Tax Officer,
Thanjavur - I Assessment Circle,
Thanjavur.
2. The Assistant Commissioner (CT),
Enforcement,
Dr.Moorthy Road,
Commercial Tax Building,
Kumbakonam, Thanjavur District.

.. Respondents in all
petitions

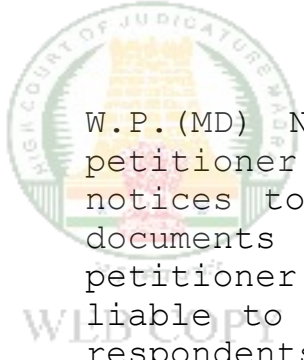
Prayer: Petitions filed under Article 226 of the Constitution of India for issuance of a writ of Certiorarified Mandamus calling for the records in TIN 33063804253/2011-12, 33063804253/2012-13, 33063804253/2013-14, 33063804253/2014-15 and 33063804253/2015-16 dated 10.11.2016 on the file of the 1st respondent and quash the same as illegal and against the principles of natural justice and direct the respondents to pass orders in accordance with law after giving due opportunity to the petitioner to put forth his case.

For Petitioner : Mr.K.Mahendran
For Respondents : Mr.R.Karthikeyan
Addl. Govt. Pleader

C O M M O N O R D E R

These petitions have been filed, seeking to quash the impugned orders dated 10.11.2016 passed by the 1st respondent in TIN 33063804253/2011-12, 33063804253/2012-13, 33063804253/2013-14, 33063804253/2014-15 and 33063804253/2015-16, vide which the petitioner was directed to pay huge tax and penalty. The petitioner also sought a direction to the respondents to pass orders in accordance with law after giving due opportunity to the petitioner to put forth his case.

2. Learned counsel for the petitioner drew the attention of this Court to the order dated 29.09.2014 passed by this Court in



W.P.(MD) No.18145 of 2015, wherein, it has been held that the petitioner was entitled to copies of documents, mentioned in the notices to enable the petitioner to give suitable reply and the documents have been duly furnished. Learned counsel for the petitioner has submitted that even though the petitioner is not liable to pay any amount much less the amount determined by the respondents, in order to show their bona fide, without prejudice to its rights, the petitioner is willing to furnish property documents worth about Rs.1 Crore.

3. In view of the above submission, the petitioner shall appear before the concerned authority by filing a detailed objections to the documents already filed, apart from any other objections available to the petitioner on 12.01.2017 and the documents worth about Rs.1 Crore will have to be submitted before the date of personal hearing. The concerned authority, after hearing the objections and hearing the petitioner, shall pass appropriate orders within a period of two weeks thereafter. In case the petitioner fails to appear and file objections on or before the said date, it is open to the respondents to pass further orders on merits and in accordance with law by recording the absence of the petitioner. It is made clear that on receipt of property documents, it is open to the respondents to verify the genuineness of the documents and mark necessary encumbrance on the documents in the concerned Registrar Office.

With the above direction, these petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CO)

/True Copy/

Sub Assistant Registrar(CS)
Madurai Bench of Madras High Court,
Madurai-23.

To:

1. The Commercial Tax Officer,
Thanjavur - I Assessment Circle,
Thanjavur.
2. The Assistant Commissioner (CT),
Enforcement, Dr.Moorthy Road,
Commercial Tax Building,
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+1cc to M/s.K.Mahendran, Advocate in SR.83257

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